

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019**

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SENATE BILL 799

Short Title: Temp Extension: Property Tax Discount Period. (Local)

Sponsors: Senator D. Davis (Primary Sponsor).

Referred to: Rules and Operations of the Senate

May 20, 2020

A BILL TO BE ENTITLED

1 AN ACT TO EXTEND THE PERIOD TO ESTABLISH A SCHEDULE OF DISCOUNTS TO
2 BE APPLIED TO PROPERTY TAXES PAID PRIOR TO THE DUE DATE FOR PITT
3 COUNTY.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** Notwithstanding G.S. 105-360(c)(1), in order to establish a schedule
7 of discounts to be applied to taxes paid prior to the due date prescribed in G.S. 105-360(a), Pitt
8 County shall, not later than the thirtieth day of June preceding the due date of the taxes to which
9 it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the
10 periods of time during which they are to be applicable.

11 Any taxpayer who pays 2020 taxes to Pitt County prior to the due date and prior to
12 the publishing of the new discount schedule under G.S. 105-360(c)(3) shall be entitled to the
13 discount in effect at the time payment was made.

14 **SECTION 2.** This act is effective when it becomes law and applies only to the 2020
15 process of adopting a resolution to set the discount to be applied to taxes paid prior to the due
16 date.

